

## **BOARD OF EQUALIZATION RULES FOR TAX APPEALS**

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
***Chapter 4: Appeals from Actions of the Franchise Tax Board***

### **ARTICLE 5: DECISIONS, OPINIONS, AND FRIVOLOUS APPEAL PENALTIES**

#### **5451. SUMMARY DECISIONS.**

(a) Definition. A "Summary Decision" is a written decision that contains the findings of fact and conclusions of law that form the basis of the Board's decision on an appeal. The Summary Decision does not represent or reflect the Board's decision on the appeal unless and until it is adopted by the Board.

(b) Preparing the Summary Decision. The Appeals Division will prepare a Summary Decision when an appeal is submitted for decision under section 5441, or when the Board orders the preparation of a Summary Decision. The Appeals Division must submit the Summary Decision to the Board Proceedings Division either upon completion or within any deadline set by the Board. The Chief Counsel may extend the time period for submitting the Summary Decision upon a showing of reasonable cause and with the consent of the Board Chair.

(c) Adoption; Date of Decision. When the appeals Division prepares a Summary Decision, the Decision will be submitted to the Board for adoption as a non-appearance matter and remains confidential until adopted by the Board. The date on which the Board votes to adopt the Summary Decision, or votes to decide the appeal without adopting the Summary Decision, is the date of the Board's decision for purposes of this chapter.

(d) Citation prohibited. Summary Decisions may not be cited as precedent in any appeal or other proceeding before the Board.

Note: Authority cited: Government Code section 15606.

Reference: Revenue and Taxation Code sections 18533, 19043.5, 19045, 19047, 19048, 19084, 19085, 19087, 19104, 19324, 19331, 19333, 19334, 19335, 19343, 19345, 19346, and 20645.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.